

# **Exhibit 27**

**LBKG 2014-03-29 nr 331****Folkekirkens økonomi****§ 3**Som senest ændret ved: **L 2009 47 § 4 stk. 1 nr. 1****I kraft: 2010-01-01**

**(8)** Kirkekassen oppebærer indtægter, herunder renter, udbytte m.v., af kirkens kapitaler samt betaling for brug af kirke og kirkegård.

*Stk. 2.* Renter, udbytte m.v. af kirkens kapitaler samt leje- og driftsindtægter fra præsteembedets faste ejendomme indgår i kirkekassen.

*Stk. 3.* Den del af kirkens udgifter, der ikke kan afholdes af de i stk. 1 og 2 nævnte indtægter, dækkes gennem ligning på folkekirkens medlemmer i kommunen.

**Karnovs noter****8)**

Som ændret ved **L 2006 210** og **L 2009 47**. Mere end halvdelen af kirkekassernes indtægter kan henføres til begravelsesvæsenet i form af takster for betaling af erhvervelse, ren- og vedligeholdelse og fornyelse mv. af gravsteder, kremeringer foretaget på folkekirkens krematorier samt betaling for brug af folkekirkens kirkebygninger og brug og udleje af andre bygninger.

Fra 2007 udbetales udbytter mv. af præsteembedernes kapitaler til vedkommende kirke- eller præstegårdskasse ligesom det er tilfældet for kirkernes kapitaler bestyret af stiftsudvalgene vedrørende økonomi, jf. bkg 2018 55 om bestyrelse af kirke- og præsteembedekapitalen.

Kirkernes og præsteembedernes kapitaler, jf. hhv. bekendtgørelsens § 1 og § 2, forvaltes fra 2007 fuldt ud til fordel for de respektive kasser. Det betyder at kapitalejerne foruden forrentningen også får andel i fremtidige kursgevinster og -tab. Samtidig er indført et betalingsprincip for stiftsøvrighedens forvaltning af kapitalerne. Renten er derfor ikke længere fast. Der fastlægges en gang om året en aconto indlånsrente. Dette vil være den forrentning, som udbetales ved terminskørslerne i juni og december. Denne indtægt kan budgetteres og disponeres i budgetåret. Når året er afsluttet fordeles overskuddet eller underskuddet mellem kapitalejerne. Dette sker i juni året efter regnskabsåret, og de kan således indgå i budgettet for det efterfølgende budgetår. Denne årlige forrentning indregner menighedsrådene i budgetterne for kirke- og præstegårdskasserne for 2007 og følgende år.

**Forarbejder**

L 2009-01-28 nr 47 Ændring af lov om medlemskab af folkekirken, kirkelig betjening og sognebåndsløsning, lov om folkekirkens økonomi og forskellige andre love (Effektivisering af folkekirkens økonomi og administration samt udvidet adgang til kirkelig betjening m.v.)

§4.1.NR1

§4.1.NR5

+ Vis forarbejder

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L 2006-03-20 nr 210 Ændring af lov om folkekirkens økonomi (Forenkling og bedre styring af fællesfonden m.v.)

§1.1.NR2

§1.1.NR3

+ Vis forarbejder

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Sammenligne versioner

**Versioner af § 3**

2010-01-01

2009-02-01 – LBKG 2007-06-06 nr 609 Folkekirkens økonomi

2006-03-21 – LBKG 2004-06-29 nr 707 Folkekirkens økonomi

2004-06-29 – LBKG 2004-06-29 nr 707 Folkekirkens økonomi

**LBKG 2014-03-29 no 331**

**Financial State of the National Church/Church of Denmark**

**§3**

As last amended by: **L 2009 47 § 4 paragraph. 1 no. 1**

**Effective: 2010-01-01**

(8) The church treasury receives income, including interest, dividends etc., from the church funds and payments for the use of the church and cemetery.

*Paragraph 2.* Interest, yield etc. on church funds, as well as rental and operating income from properties held by the clergy, are included in the church treasury.

*Paragraph. 3.* The part of the church's expenses that is not covered by paragraphs 1 and 2 are borne by the congregants in the municipality.

**Karnov's notes**

**8)**

As amended by L 2006 210 and L 2009 47. Over half of the church funds' income originates from funeral services in the form of payments for the acquisition, cleaning, maintenance, and renewal etc. of burial sites, payments for cremations at the church's crematoria and payment for use of Church buildings and use and rental of other Church owned buildings.

From 2007, dividends, etc. are paid out of the priesthood funds to the church or from the rectory box of the church in question. That is the case when the churches' capital is overseen by diocese finance committees, see bkg 2018 55 on the Board of Directors of the church and priesthood.

The funds of the churches and priesthoods, cf. § 1 and § 2 of the Executive Order, since 2007 are managed fully in favor of the respective offices/institutions. This means that the capital owners, in addition to the return, also share in future capital gains and losses. At the same time, a payment principle has been introduced to govern capital management by the diocese. Therefore, the interest rate is no longer fixed. An annual deposit rate is set once a year. This will be the rate of return and

will be paid at the end of June and December. This revenue can be budgeted and allocated to the fiscal year. At the end of the year, the profits or deficits are distributed between the capital owners. This occurs in June of the year following the fiscal year, and thus the distributions can be included in the budget for the subsequent fiscal year. This annual return acknowledges the parish councils in the budgets of the Church and Priesthood Funds for 2007 and the following year.

## Citations

**L 2009-01-28 no 47** /Changing the law on membership to the National church, ecclesiastical service and parish collaboration, law on the economy of the church and various other laws (Streamlining the National Church's finances and administration as well as extending access to ecclesiastical services etc)

### §4.1.NR1 §4.1.NR5

[+ View citations](#)

**L 2006-03-20 no 210** Amending the law on the economy of the church (Simplification and better control of the funds provided by etc.)

### §1.1.NR2

### §1.1.NR3

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## Versions of § 3

### 2010-01-01

2009-02-01 - LBKG 2007-06-06 no 609 National Church Finances

2006-03-21 - LBKG 2004-06-29 no 707 National Church Finances

2004-06-29 - LBKG 2004-06-29 no 707 National Church Finances